

**Illinois Department of Revenue
Regulations**

Title 86 Part 670 Section 670.101 Nature of the Special County Retailers' Occupation Tax For Public Safety

TITLE 86: REVENUE

PART 670

SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY

Section 670.101 Nature of the Special County Retailers' Occupation Tax For Public Safety

a) Authority to Impose Tax

The County Board of any county with a population in excess of 180,000 inhabitants, as determined by the most recent decennial census, is authorized by Section 5-1006.5 of the Counties Code [55 ILCS 5/5-1006.5] (the Code) to impose a tax on all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with this State's government, at retail in the county on the gross receipts from sales made in the course of such business to provide revenue to be used exclusively for public safety purposes in that county, if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question. "Public safety" includes, but is not limited to, fire fighting, police, medical, ambulance, or other emergency services. *If imposed, such tax shall only be imposed in 1/4% increments. This additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics* (Section 5-1006.5 of the Code). The tax imposed by a county under the Code and this Part, and all civil penalties that may be assessed as an incident thereof, shall be collected and enforced by the Illinois Department of Revenue (Department).

b) Passing on the Tax

The legal incidence of the Special County Retailers' Occupation Tax For Public Safety is on the seller. Nevertheless, the General Assembly has authorized persons subject to any tax imposed pursuant to the authority granted in the Special County Retailers' Occupation Tax For Public Safety Law to reimburse themselves for their sellers' Special County Retailers' Occupation Tax For Public Safety liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act [35 ILCS 105], pursuant to such bracket schedules as the Department has prescribed (see 86 Ill. Adm. Code 150.Table A).

c) Exclusion from "Gross Receipts"

Any amount added to the selling price of tangible personal property by the seller because of a Special County Retailers' Occupation Tax For Public Safety, or because of the Illinois Retailers' Occupation Tax, or as Illinois Use Tax, and collected from the purchaser, shall not be regarded as a part of the seller's gross receipts that are subject to such Special County Retailers' Occupation Tax For Public Safety.

(Source: Amended at 22 Ill. Reg. 14926, effective August 3, 1998)